

STELLA MARIS CATHOLIC SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1663

Principal: Catherine Cyprian

School Address: 50 Silverdale Road, Silverdale, Auckland

School Postal Address: PO Box 103, Silverdale, Auckland

School Phone: (09) 427 9189

School Email: achieve@stellamaris.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Patricia Hammond	Presiding Member	Appointed	Sept 2025
Catherine Cyprian	Principal ex Officio		
Theresa Harvey	Parent Representative	Elected	Sept 2025
Carl Mainwaring	Parent Representative	Elected	Sept 2025
Liz Hansen	Parent Representative	Elected	Sept 2025
Rebecca Pereira	Parent Representative	Elected	Sept 2025
Sheree Buchanan	Parent Representative	Selected	Sept 2025
Richard Bayly	Parent Representative	Selected	Dec 2024
Father Raphael Lobo	Proprietors Representative	Appointed	Dec 2024
Francis Morton Jones	Proprietors Representative	Appointed	Sept 2025
Rebecca Doyle	Proprietors Representative	Appointed	Sept 2025
Olwyn Hobson	Staff Representative	Elected	Sept 2025

Accountant / Service Provider:

Top Class Financial Management Services



STELLA MARIS CATHOLIC SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
------	-----------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 16	Notes to the Financial Statements
17 - 20	Independent Auditor's Report

Other Information

21	Kiwisport statement
22	Report on how the school has given effect to Te Tiriti o Waitangi
23 - 25	Statement of Compliance with Employment Policy
26 - 42	Statement of Variance and Evaluation of School's Students' Progress and Achievement

Stella Maris Catholic School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Carl Mainwaring
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

15/07/2025
Date:

CATHERINE CYPRIAN
Full Name of Principal

[Signature]
Signature of Principal

15/7/25
Date:

Stella Maris Catholic School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	2,540,029	2,565,555	2,543,249
Locally Raised Funds	3	325,272	204,000	361,481
Use of Proprietor's Land and Buildings		528,566	528,566	528,566
Interest		43,249	25,000	38,266
Total Revenue		3,437,116	3,323,121	3,471,562
Expense				
Locally Raised Funds	3	58,833	27,000	56,503
Learning Resources	4	2,584,055	2,516,300	2,494,505
Administration	5	208,189	190,268	192,811
Interest		3,662	3,000	2,592
Property	6	702,180	697,166	698,395
Loss on Disposal of Property, Plant and Equipment		699	-	2,280
Total Expense		3,557,618	3,433,734	3,447,086
Net Surplus / (Deficit) for the year		(120,502)	(110,613)	24,476
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(120,502)	(110,613)	24,476

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Stella Maris Catholic School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,048,511	1,048,511	968,968
Total comprehensive revenue and expense for the year		(120,502)	(110,613)	24,476
Contribution - Furniture and Equipment Grant		44,036	-	55,067
Equity at 31 December		972,045	937,898	1,048,511
Accumulated comprehensive revenue and expense		972,045	937,898	1,048,511
Equity at 31 December		972,045	937,898	1,048,511

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Stella Maris Catholic School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	465,018	355,627	722,238
Accounts Receivable	8	166,072	157,000	155,383
GST Receivable		8,589	5,000	5,801
Prepayments		8,476	5,000	9,056
Inventories	9	1,668	1,500	1,603
Investments	10	400,000	450,000	206,506
		1,049,823	974,127	1,100,587
Current Liabilities				
Accounts Payable	12	205,862	173,000	229,797
Revenue Received in Advance	13	4,174	-	7,030
Provision for Cyclical Maintenance	14	8,010	16,321	4,319
Finance Lease Liability	15	13,643	10,000	13,938
Funds held in Trust	16	3,497	2,500	2,349
		235,186	201,821	257,433
Working Capital Surplus/(Deficit)		814,637	772,306	843,154
Non-current Assets				
Property, Plant and Equipment	11	192,265	185,592	240,692
		192,265	185,592	240,692
Non-current Liabilities				
Provision for Cyclical Maintenance	14	13,899	-	9,321
Finance Lease Liability	15	20,958	20,000	26,014
		34,857	20,000	35,335
Net Assets		972,045	937,898	1,048,511
Equity		972,045	937,898	1,048,511

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Stella Maris Catholic School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		825,228	946,166	776,925
Locally Raised Funds		322,789	209,000	360,996
International Students		7,687	-	
Goods and Services Tax (net)		(2,788)	-	(2,002)
Payments to Employees		(894,561)	(747,200)	(693,784)
Payments to Suppliers		(376,200)	(283,992)	(303,030)
Interest Paid		(3,662)	(3,000)	(2,592)
Interest Received		42,420	25,000	37,538
Net cash from/(to) Operating Activities		(79,087)	145,974	174,051
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	4,087
Purchase of Property Plant & Equipment (and Intangibles)		(24,645)	(141,093)	(153,392)
Purchase of Investments		(193,494)	-	-
Proceeds from Sale of Investments		-	-	145,665
Net cash from/(to) Investing Activities		(218,139)	(141,093)	(3,640)
Cash flows from Financing Activities				
Furniture and Equipment Grant		44,036	-	55,067
Finance Lease Payments		(5,178)	(9,733)	(10,877)
Funds Administered on Behalf of Other Parties		1,148	(1,500)	217
Net cash from/(to) Financing Activities		40,006	(11,233)	44,407
Net increase/(decrease) in cash and cash equivalents		(257,220)	(6,352)	214,818
Cash and cash equivalents at the beginning of the year	7	722,238	361,979	507,420
Cash and cash equivalents at the end of the year	7	465,018	355,627	722,238

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Stella Maris Catholic School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Stella Maris Catholic School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

The School recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Proprietor or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and Equipment	3–10 years
Information and Communication Technology	2–3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	8 years

k) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from international students where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

n) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

o) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

s) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	790,720	735,555	710,278
Teachers' Salaries Grants	1,707,771	1,800,000	1,793,819
Other Government Grants	41,538	30,000	39,152
	<u>2,540,029</u>	<u>2,565,555</u>	<u>2,543,249</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Revenue	\$	\$	\$
Donations and Bequests	155,658	150,000	244,011
Fees for Extra Curricular Activities	128,991	20,000	71,583
Trading	29,204	27,000	27,177
Fundraising and Community Grants	7,906	7,000	18,710
International Student Fees	3,513	-	-
	<u>325,272</u>	<u>204,000</u>	<u>361,481</u>
Expense			
Extra Curricular Activities Costs	26,739	-	27,494
Trading	32,075	27,000	29,009
International Student - Other Expenses	19	-	-
	<u>58,833</u>	<u>27,000</u>	<u>56,503</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>266,439</u>	<u>177,000</u>	<u>304,978</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	109,579	37,600	52,360
Information and Communication Technology	20,237	26,500	24,484
Employee Benefits - Salaries	2,356,610	2,361,200	2,346,405
Staff Development	23,184	28,000	6,053
Depreciation	72,201	60,000	62,230
Other Learning Resources	2,244	3,000	2,973
	<u>2,584,055</u>	<u>2,516,300</u>	<u>2,494,505</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,280	8,000	7,600
Board Fees and Expenses	15,942	12,100	14,435
Operating Leases	107	-	-
Legal Fees	-	-	339
Other Administration Expenses	24,867	27,100	24,853
Employee Benefits - Salaries	137,610	122,000	125,461
Insurance	5,654	5,000	4,055
Service Providers, Contractors and Consultancy	14,729	16,068	16,068
	<u>208,189</u>	<u>190,268</u>	<u>192,811</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	34,457	35,000	35,609
Cyclical Maintenance	12,588	7,000	13,640
Heat, Light and Water	15,388	14,000	12,434
Rates	-	100	61
Repairs and Maintenance	17,647	13,000	14,913
Use of Land and Buildings	528,566	528,566	528,566
Employee Benefits - Salaries	61,848	64,000	61,618
Other Property Expenses	31,686	35,500	31,554
	<u>702,180</u>	<u>697,166</u>	<u>698,395</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	465,018	355,627	512,282
Short-term Bank Deposits	-	-	209,956
Cash and cash equivalents for Statement of Cash Flows	<u>465,018</u>	<u>355,627</u>	<u>722,238</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$595,018 Cash and Cash Equivalents, \$3,497 is held by the School on behalf of the Proprietor. These funds are due to be transferred to the Proprietor in 2025. (2023: \$2,349)

Of the \$595,018 Cash and Cash Equivalents, \$4,174 of Revenue Received in Advance is held by the School, as disclosed in note 13.

The School has a \$10,000 overdraft facility on their Education Administration Account. The terms of this facility are repayable on demand. The school has not used this facility during 2024.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	12,281	10,000	13,311
Interest Receivable	4,843	2,000	4,014
Teacher Salaries Grant Receivable	148,948	145,000	138,058
	<u>166,072</u>	<u>157,000</u>	<u>155,383</u>
Receivables from Exchange Transactions	17,124	12,000	17,325
Receivables from Non-Exchange Transactions	148,948	145,000	138,058
	<u>166,072</u>	<u>157,000</u>	<u>155,383</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	1,668	1,500	1,603
	<u>1,668</u>	<u>1,500</u>	<u>1,603</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	400,000	450,000	206,506
Total Investments	<u>400,000</u>	<u>450,000</u>	<u>206,506</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Furniture and Equipment	152,140	8,568	-	-	(27,130)	133,578
Information and Communication Technology	39,231	819	-	-	(23,014)	17,036
Leased Assets	36,256	11,105	(698)	-	(19,410)	27,253
Library Resources	13,065	3,980	-	-	(2,647)	14,398
	<u>240,692</u>	<u>24,472</u>	<u>(698)</u>	<u>-</u>	<u>(72,201)</u>	<u>192,265</u>

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Furniture and Equipment	513,888	(380,310)	133,578	506,000	(353,860)	152,140
Information and Communication Technology	130,844	(113,808)	17,036	139,474	(100,243)	39,231
Leased Assets	62,206	(34,953)	27,253	62,379	(26,123)	36,256
Library Resources	78,468	(64,070)	14,398	77,354	(64,289)	13,065
	<u>785,406</u>	<u>(593,141)</u>	<u>192,265</u>	<u>785,207</u>	<u>(544,515)</u>	<u>240,692</u>

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	28,734	15,000	28,606
Accruals	18,910	8,000	7,600
Banking Staffing Overuse	-	-	33,111
Employee Entitlements - Salaries	148,948	145,000	148,441
Employee Entitlements - Leave Accrual	9,270	5,000	12,039
	<u>205,862</u>	<u>173,000</u>	<u>229,797</u>

Payables for Exchange Transactions	205,862	173,000	229,797
	<u>205,862</u>	<u>173,000</u>	<u>229,797</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	7,030
International Student Fees in Advance	4,174	-	-
	<u>4,174</u>	<u>-</u>	<u>7,030</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	13,640	13,640	14,904
Increase to the Provision During the Year	26,822	7,000	13,640
Use of the Provision During the Year	(4,319)	(4,319)	(14,904)
Other Adjustments	(14,234)	-	-
Provision at the End of the Year	<u>21,909</u>	<u>16,321</u>	<u>13,640</u>
Cyclical Maintenance - Current	8,010	16,321	4,319
Cyclical Maintenance - Non current	13,899	-	9,321
	<u>21,909</u>	<u>16,321</u>	<u>13,640</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	16,165	12,000	16,930
Later than One Year and no Later than Five Years	23,500	22,000	30,142
Future Finance Charges	(5,064)	(4,000)	(7,120)
	<u>34,601</u>	<u>30,000</u>	<u>39,952</u>
Represented by			
Finance lease liability - Current	13,643	10,000	13,938
Finance lease liability - Non current	20,958	20,000	26,014
	<u>34,601</u>	<u>30,000</u>	<u>39,952</u>

16. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	3,497	2,500	2,349
	<u>3,497</u>	<u>2,500</u>	<u>2,349</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School (Bishop of Auckland) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects fund on behalf of the school (or vice versa), the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

Under an agency agreement, the School collects funds on behalf of the Proprietor [or vice versa]. These include attendance dues and special character donations payable to the Proprietor. The amounts collected in total were \$187,504 (2023: \$159,151). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$3,497, (2023: \$2,349).

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	5,315	4,990
<i>Leadership Team</i>		
Remuneration	484,020	477,686
Full-time equivalent members	4	4
Total key management personnel remuneration	489,335	482,676

There are 10 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (6 members), Special Character (6 members) that meet monthly and Property (6 members) that meets quarterly. As well as these regular meetings, including preparation time the Presiding member and other board members met as required.

Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	145 - 155
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	3.00	5.00
110 - 120	2.00	1.00
	5.00	6.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$0 (2023:\$0) :

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	465,018	355,627	722,238
Receivables	166,072	157,000	155,383
Investments - Term Deposits	400,000	450,000	206,506
Total financial assets measured at amortised cost	1,031,090	962,627	1,084,127

Financial liabilities measured at amortised cost

Payables	205,862	173,000	229,797
Finance Leases	34,601	30,000	39,952
Total financial liabilities measured at amortised cost	240,463	203,000	269,749

23. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF STELA MARIS PRIMARY SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Stella Maris Primary School. The Auditor-General has appointed me, Talia Anderson-Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 16, that comprise the *statement of financial position* as at 31 December 2024, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 15 July 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 21 to 42, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Other Matter

We draw attention to the fact that the financial statements of the prior period were audited by a predecessor auditor. The predecessor auditor expressed an unmodified opinion on those financial statements. The report of the predecessor audit report was dated 19 August 2024.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.

A handwritten signature in blue ink that reads 'Talia Anderson-Town'.

Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand



Kiwisport Report 2024

In 2024 Stella Maris Primary School received \$5050.60 excl GST for Kiwisport.

This grant was used to subsidise the swimming fee for all students who participated in the annual swimming programme at Northern Arena in Term 4, 2024.

A handwritten signature in blue ink, appearing to read 'Catherine Cyprian'.

Catherine Cyprian
Principal



How We Have Given Effect to Te Tiriti o Waitangi 2024

Te Reo continues to be integrated into RE lessons, liturgies and prayers through himene, waiata, prayer and RE terms.

The new RE curriculum supports the teaching of Katorikatanga, and teachers are using this with increasing confidence.

We introduced a Matariki week of art, waiata and storytelling, which culminated in a beautiful liturgy on the Thursday morning for our whole school community, followed by a shared school community breakfast.

Use of himene (Māori hymns) at the Mass for the Feast of the Assumption. Using Te Reo responses during Mass.

Year 6 Students attended a Connections Day for all year 6 students in the Kahui Ako – himene, prayer responses and waiata were part of the Mass, activities and sharing.

The Auckland Catholic Diocese have launched an outstanding resource “Te Kāmaka” that promotes tūturu Māori, tūturu Katorika (authentically Māori, authentically Catholic). This is a resource that they will continue to add to and grow.

Kapa Haka have been meeting and practicing regularly.

Kapa Haka participated in the Kahui Ako (North Shore Catholic Schools) Kapa Haka Showcase at Rosmini.

Kapa Haka performed for the school and Grandparents’ Day.

Teachers are building up vocabulary with classes through greetings, instructions and RE.

Te Ao Māori is woven into each of our term concepts for inquiry.

Māori student achievement (EOY 2024):

Reading: 65% of all Māori students are achieving at or above expectation in Reading.

Writing: 65% of all Māori students are achieving at or above expectation in Writing.

Maths: 47% of all Māori students are achieving at or above in Maths.



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>At the beginning of the year during Week 0 (staff week prior to school start date) all staff revised their knowledge and understanding of Health and Safety, Behaviour Management and Child Protection policies.</p> <p>Health and Safety is an agenda item on each team, leadership and Board meeting agenda.</p> <p>Staff well being is considered in all decision making processes.</p> <p>Leadership team (including our Director of Religious Studies) constantly touch base with staff, particularly those we know are facing challenges, to provide pastoral care as/if needed.</p> <p>Staff are regularly acknowledged for the work they do.</p>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<p>Equal Employment Opportunities policy is in place</p> <ul style="list-style-type: none"> • Board commitment to equal opportunities in all aspects of employment and recruitment. • Board works actively to ensure employment practices are fair and free of bias or discrimination • Appointments are based on the most suitably qualified person for the position in terms of skills, experience, qualification and aptitude. • The school culture (Board, staff, students and whanau) is centred around the school's Marian Values of Whakapono – Faith, Aroha – Love, Āwhina – Service, Whakaaronui – Wisdom, Whanaungatanga – Belonging, Kaitiakitanga – Guardianship. • Staff well-being is considered in all decision making.
How do you practise impartial selection of suitably qualified persons for appointment?	<p>We have clear procedures to follow and a variety of staff and Board members are involved in appointments, depending upon the role being filled.</p> <p>Teaching positions are advertised in the Education Gazette, Support Staff positions are advertised on Trade Me, in the Parish and School newsletters.</p>

	<p>We are guided by NZSTA recruitment processes – ensuring that shortlisting and appointments are specific to the criteria of the application and job description.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p>Appointments are based on the most suitably qualified person for the position in terms of skills, experience, qualification and aptitude, and considering our commitment to Te Tiriti o Waitangi.</p> <p>We have a commitment to giving meaningful effect to Te Tiriti o Waitangi from a Catholic perspective woven into our Quality Practice Statement.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Professional Growth Cycle – teachers work together to support one another to achieve school and personal goals.</p> <p>Acknowledgement of the work that staff do.</p> <p>All staff were involved in the professional development Local Curriculum project.</p> <p>All teachers are encouraged to apply for management units for the available positions.</p> <p>All teachers have been involved in PLD for the new RE curriculum, and the refreshed NZ Curriculum, Assessment for Learning.</p> <p>Teacher Only Days were focused on the Maths Curriculum and English Curriculum.</p> <p>Support staff have been involved in Teacher Only Days with opportunities to share knowledge and resources.</p> <p>Team Leaders worked with the SLT to restructure the school to bring it in line with the new curriculum phases of learning.</p> <p>CRT is provided to all teaching staff.</p> <p>Release is given to class teacher and their teacher aide at the same time to enable them to work together to develop teaching and learning programmes and resources for students.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Women are well represented in the teaching staff, leadership team and support staff of the school.</p> <p>All women are given opportunity to participate in professional development to improve their skills and knowledge.</p> <p>All women are given opportunity to apply for management units.</p>

How are you recognising the employment requirements of persons with disabilities?	We provide a safe and inclusive school environment. The physical school site is fully accessible for those with disabilities.
---	--

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Statement of Variance



REFLECTION ON 2024 ANNUAL IMPLEMENTATION PLAN FOR SPECIAL CHARACTER GOAL

STRATEGIC GOAL: SPECIAL CHARACTER	To develop a personal relationship with God as people of Aotearoa, growing our knowledge of the Catholic faith, living and experiencing the values of Jesus with Mary as our guide.		
ANNUAL TARGET/GOAL:	We will build awareness and grow understanding of the new RE curriculum, Tō Tātou Whakapono - Our Faith, with Kaiako, akonga and whanau.		
WHAT DO WE EXPECT TO SEE BY THE END OF THE YEAR?			
1. Teacher knowledge of the new RE curriculum, To Tātou Whakapono, Our Faith, will inform planning, teaching and learning, and assessment in RE.			
2. The bi-culturalism of Aotearoa is reflected in RE teaching and learning.			
3. The revised Marian Values are embodied in our school culture, special character and charism.			
ACTIONS	WHO IS RESPONSIBLE?	HOW WILL WE MEASURE SUCCESS?	WHAT WE ACHIEVED
Planning, teaching and learning, and resources will be guided by Tō Tatou Whakapono, Our Faith.	DRS/SLT Teachers RE Advisors - CEO.	Planning created by teams and teachers. Resource bank developed. Report to Board through Special Character Sub Committee.	The Year 3-4 teachers participated in the PLD for the new RE Curriculum each term. Karl Hobman led teacher meetings each term to develop planning and assessment based upon the new RE Curriculum. All teachers becoming more confident in using Tō Tatou Whakapono, Our Faith for teaching and learning programmes. Teachers have developed goals based on the new

			RE curriculum for reporting to parents through the online reporting on Hero. These will be in place from 2025.
Give effect to Te Tiriti o Waitangi through a Catholic lens by incorporating tikanga Māori and Te Reo Māori into all aspects of our special character (e.g., Masses, liturgies, prayers, RE lessons)	DRS/SLT Teachers RE Advisors - CEO.	<p>Planning will reflect include bi-cultural links.</p> <p>Special character vocabulary in Te Reo will be evident across the school and in school communications.</p> <p>Reciprocal relationship with mana whenua established.</p>	<p>Te Reo continues to be integrated into RE lessons, liturgies and prayers through himene, waiata, prayer and RE terms.</p> <p>The new RE curriculum supports the teaching of Katorikatanga and teachers are using this with increasing confidence.</p> <p>We introduced a Matariki week of art, waiata and storytelling, which culminated in a beautiful liturgy on the Thursday morning for our whole school community, followed by a shared breakfast.</p> <p>Use of himene (Māori hymns) at the Mass for the Feast of the Assumption. Parish using Te Reo responses during Mass.</p> <p>Year 6 Students attended a Connections Day for all year 6 students in the Kahui Ako – himene, prayer responses and waiata were part of the Mass, activities and sharing.</p> <p>The Auckland Catholic Diocese have launched an outstanding resource “Te Kāmaka” that promotes tūturu Māori, tūturu Katorika (authentically Māori, authentically Catholic). This is a resource that they will continue to add to and grow.</p>

Communicate and embed our revised Marian Values within our community.	DRS/SLT Teachers	<p>Monthly reporting in BOT reports Special Character meeting.</p> <p>Values are seen, heard and felt through staff, student and community voice and action.</p> <p>Whanau engagement through school newsletters</p> <p>Certificates awarded at assemblies.</p> <p>Artwork developed and displayed in school environment.</p>	<p>The revised Marian Values are well embedded throughout the school – in the classroom, assemblies, in the playground and within our behaviour management.</p> <p>We have reinstated the Marian Values on the steps at the front entrance of the school.</p> <p>We have promoted the Marian Values regularly in the school newsletter.</p>
Create and use a Self assessment and affective domain assessment with each RE plan.	DRS/SLT Teachers RE Advisors-CEO.	<p>Each plan will have the self assessments and affective domains created and used.</p> <p>Student voice will be heard through the self assessments and affective domain.</p> <p>Assessments will be used to inform future planning.</p>	<p>Karl Hobman has led teacher meetings with a focus on assessment</p> <ul style="list-style-type: none"> • Self assessments have been created, completed and shared with families. • Self assessments are adapted to each of the themes planned.
Create and Implement Marian Values goals in HERO.	DRS/SLT Teachers	<p>(Long term- 2 years).</p> <p>Reporting to parents will include student goals related to Marian Values.</p>	<p>Marin Value reflection is included in the general comment in the mid and end of year report to the parents/caregivers.</p>
SPECIAL CHARACTER GOAL - NEXT STEPS			

Year 5-6 teachers will participate in the RE PLD for the new curriculum led by the RE advisors and Te Kupenga.

Teachers will continue to use Tō Tatou Whakapono, Our Faith to inform their teaching and learning programmes in RE.

Teachers will access and use the new resources for teaching and learning.

To establish connection with Mana Whenua through Te Herenga Waka o Orewa and Te Kamaka Marae (Hato Petera, Northcote).



REFLECTION ON 2024 ANNUAL IMPLEMENTATION PLAN FOR TEACHING AND LEARNING GOAL

STRATEGIC GOAL: TEACHING AND LEARNING	To provide an engaging, relevant and responsive education for all learners in our school community.		
ANNUAL TARGET/GOAL:	To implement our Local Curriculum across the school.		
WHAT DO WE EXPECT TO SEE BY THE END OF THE YEAR? <ul style="list-style-type: none">1. Our Learner Capabilities being used by staff and students and reported to parents.2. Student Inquiry Framework will be embedded in our teaching and learning practice.3. Student agency will have increased through Assessment for Learning practices.4. Kaiako will have a growing understanding of the learning areas of Te Mātaiaho as they are published.5. Kaiako and akonga giving authentic effect to Te Tiriti o Waitangi			
ACTIONS	WHO IS RESPONSIBLE?	HOW WILL WE MEASURE SUCCESS?	WHAT WE ACHIEVED
Students, supported by teachers and parents, will use the Learner Capabilities to set, action and reflect on learning goals.	SLT Teachers Students Parents	Student voice is evident in students ability to articulate their next steps using the Learner Capabilities. Parents are engaged in their student’s learning. Baseline data and end of year data gathered through student survey about the Learner Capabilities.	Schools were informed that we would be getting a new national curriculum, starting with the English and Mathematics curriculums, and no one was sure if there would be a change in the Key Competencies, therefore the decision was made to continue using the Key Competencies until we had some clarity around this. Key Competencies were reported on to the parents in the goals that were set and achieved.

			In preparation for 2025 teachers have begun looking at how the learner capabilities will be used and assessed. Olwyn has prepared the learner capabilities in Hero for reporting to parents from 2025.
Kaiako and students will use the Student Inquiry Framework to co-construct rich learning opportunities	Teachers Students	Evidence in planning. Students participate in rich learning opportunities Student feedback Students articulating the inquiry process.	This will be implemented in 2025. The launch of this was delayed as the curriculum changes were coming about and the focus shifted to teachers developing an understanding of the new aspects of the curriculum – particularly Understand, Know, Do.
Staff to participate in professional development for Assessment For Learning (AFL).	SLT Teachers Nicky Knight (Teacher Only Day in Week 0)	AFL integrated into planning and evidenced in classrooms Student voice - students articulate what they are learning and why, and their next steps.	Teacher Only Day in Week 0 gave us all an overview of Assessment for Learning (AFL) processes. Teachers reintroduced Learning Intentions, Success Criteria and modelling books in their teaching and learning. Self and peer assessment practices were introduced in term 3 and continue to be developed. Teachers have discussed how AFL strategies are part of the teaching practices encouraged in the new Maths and English curriculum documents.
To continue to implement Te Mātaiaho learning areas as they are released.	SLT Teachers	Concept planning and teacher planning reflects Te Mātaiaho	The Code (Structured Literacy) was implemented across Year 5-6 classes from Term 1, and then Year 3-4 classes from Term 3.

(responsive process)		Assessment of Understand, Know and Do.	<p>We used the Social Sciences curriculum, and the original drafts of the English curriculum to inform planning from the beginning of the year.</p> <p>The final version of the English and Mathematics curriculum were released in October of 2024.</p> <p>We held two Staff Only Days throughout the year – one focused on “An Hour A Day” and the other focussed on unpacking the content of the Maths Curriculum.</p> <p>We decided to use the Maths, No Problem resource for our maths programmes in 2025.</p> <p>We have been accepted to participate in the Liz Kane Little Learners Love Literacy PLD in term 1 2025.</p> <p>We have 2 days planned for Week 0 2025 to unpack the English Curriculum.</p>
Give effect to Te Tiriti o Waitangi through a Māori world view by incorporating tikanga Māori and Te Reo Māori into all aspects of our teaching and learning programmes.	SLT Teachers Support staff	<p>Established relationship with mana whenua.</p> <p>Tikanga Māori, Te Reo Māori and the Māori world view will be seen, heard and felt in the school environment.</p>	<p>Kapa Haka have been meeting and practicing regularly.</p> <p>Kapa Haka participated in the Kahui Ako (North Shore Catholic Schools) Kapa Haka Showcase at Rosmini.</p> <p>Kapa Haka performed for the school and Grandparents' Day.</p> <p>Teachers are building up vocabulary with classes through greetings, instructions and RE.</p> <p>We introduced a Matariki Celebration week – mixed</p>

			<p>year groups created, the groups rotated through a different activity each day (waiata, art, storytelling). The week culminated in an early morning liturgy and community breakfast.</p> <p>Teachers were given access to Te Kāmaka resource develop by the Auckland Catholic Education Office.</p>
TEACHING AND LEARNING GOAL – ASSESSMENT ANALYSIS 2024			
<p>READING</p> <p>Year 3:</p> <p>Mid Year: 67% of Year 3 students are achieving at or above expectation in Reading.</p> <p>End of Year: 79% of Year 3 students are achieving at or above expectation in Reading.</p> <p>Year 4:</p> <p>Mid Year: 70% of Year 4 students are achieving at or above expectation in Reading.</p> <p>End of Year: 66% of Year 4 students are achieving at or above expectation in Reading.</p> <p>Year 5:</p> <p>Mid Year: 67% of Year 5 students are achieving at or above expectation in Reading.</p> <p>End of Year: 86% of Year 5 students are achieving at or above expectation in Reading.</p> <p>Year 6:</p> <p>Mid Year: 74% of Year 6 students are achieving at or above expectation in Reading.</p> <p>End of Year: 71% of Year 6 students are achieving at or above expectation in Reading.</p> <p>Whole School:</p> <p>Mid Year: 67% of all students are achieving at or above expectation in Reading.</p> <p>End of Year: 78% of all students are achieving at or above expectation in Reading.</p> <p>Māori students:</p> <p>Mid Year: 55% of all Māori students are achieving at or above expectation in Reading.</p> <p>End of Year: 65% of all Māori students are achieving at or above expectation in Reading.</p>			
			<p>Year 3: Increase of 12%</p> <p>Year 4: Decrease of 4%</p> <p>Year 5: Increase of 19%</p> <p>Year 6: Decrease of 3%</p> <p>Whole School: Increase of 11%</p> <p>Māori students: Increase of 10%</p>

<p>WRITING</p> <p>Year 3: Mid Year: 45% of Year 3 students are achieving at or above expectation in Writing. End of Year: 75% of Year 3 students are achieving at or above expectation in Writing.</p> <p>Year 4: Mid Year: 54% of Year 4 students are achieving at or above expectation in Writing. End of Year: 74% of Year 4 students are achieving at or above expectation in Writing.</p> <p>Year 5: Mid Year: 70% of Year 5 students are achieving at or above expectation in Writing. End of Year: 74% of Year 5 students are achieving at or above expectation in Writing.</p> <p>Year 6: Mid Year: 55% of Year 6 students are achieving at or above expectation in Writing. End of Year: 59% of Year 6 students are achieving at or above expectation in Writing.</p> <p>Whole School: Mid Year: 63% of all students are achieving at or above expectation in Writing. End of Year: 74% of all students are achieving at or above expectation in Writing.</p> <p>Māori Students: Mid Year: 50% of all Māori students are achieving at or above expectation in Writing. End of Year: 65% of all Māori students are achieving at or above expectation in Writing.</p>	<p>Year 3: Increase of 30%</p> <p>Year 4: Increase of 20%</p> <p>Year 5: Increase of 4%</p> <p>Year 6: Increase of 4%</p> <p>Whole School: Increase of 11%</p> <p>Māori Students: Increase of 15%</p>
<p>MATHEMATICS</p> <p>Year 3: Mid Year: 39% of Year 3 students are achieving at or above expectation in Maths. End of Year: 73% of Year 3 students are achieving at or above expectation in Maths.</p> <p>Year 4: Mid Year: 56% of Year 4 students are achieving at or above expectation in Maths. End of Year: 55% of Year 4 students are achieving at or above expectation in Maths.</p> <p>Year 5: Mid Year: 45% of Year 5 students are achieving at or above expectation in Maths. End of Year: 68% of Year 5 students are achieving at or above expectation in Maths.</p> <p>Year 6:</p>	<p>Year 3: Increase of 34%</p> <p>Year 4: Decrease of 1%</p> <p>Year 5: Increase of 23%</p>

<p>Mid Year: 68% of Year 6 students are achieving at or above expectation in Maths. End of Year: 66% of Year 6 students are achieving at or above expectation in Maths. Whole School: Mid Year: 57% of all students are achieving at or above in Maths. End of Year: 69% of all students are achieving at or above in Maths. Māori Students: Mid Year: 46% of all Māori students are achieving at or above in Maths. End of Year: 47% of all Māori students are achieving at or above in Maths.</p>			<p>Year 6: Decrease of 2%</p> <p>Whole School: Increase of 12%</p> <p>Māori Students: Increase of 1%</p>
WHAT WE DID TO INCREASE STUDENT ACHIEVMENT	REASON FOR VARIANCE	NEXT STEPS	
<p>Target students were identified and discussed at team meetings – teachers sharing what was working, what wasn't, sharing ideas and strategies, making changes to programmes as necessary.</p> <p>Differentiated programmes in Reading, Writing and Maths.</p> <p>Target students working in small groups with teacher or teacher aide – breaking down instructions and tasks into small achievable pieces.</p> <p>Use of physical materials in Maths.</p> <p>Targeted teaching of basic facts knowledge in maths</p>	<p>While not all students in the “Towards expectation” or “Towards with support” bracket of achievement moved into “At expectation”, most students in these brackets in Reading, Writing and Maths did show progress. For a number of them it was not an accelerated progress which would have moved them into the “At expectation” bracket.</p> <p>In the Year 4 and Year 6 cohorts there are and large number of target students who display high levels of anxiety – time has been spent developing strategies to help them self-regulate, build resilience.</p> <p>The support provided through differentiated learning programmes, and additional teacher aide support enabled programmes to be developed that would support the learning and</p>	<p>Continue to build student resilience and growth mindset. Continue to use Pause, Breathe, Smile and the Zones of Regulation strategies in class.</p> <p>Allocate a role to a teacher to oversee student well being, and promote mindfulness strategies.</p> <p>Continue to monitor our target students and develop targeted teaching and learning programmes that address their needs.</p> <p>Implement the Structured Literacy and Structured Mathematics programmes alongside the new English and Maths curriculum.</p> <p>Teachers to participate in Structured Literacy and Maths, No Problem professional learning.</p>	

<p>Introduction of The Code structured literacy approach for all Year 5-6 students from the beginning of the year.</p> <p>Introduction of the The Code for Year 3-4 students from the beginning of term 3. Targeted teaching of reading strategies and comprehension.</p> <p>Year 5-6 target students on Rainbow Reading programme</p> <p>Regular communication with parents – how to help at home and importance of attendance.</p> <p>Introduction of Assessment for Learning strategies enabling student voice in their learning.</p> <p>Emotional regulation strategies – Zones of Regulation, Mindfulness strategies, Growth Mindset.</p>	<p>achievement of the target students. In the Year 4 and Year 6 cohorts there was a large number of students who required regular support.</p>	<p>Develop a targeted Maths programme for the target students in Year 5 (2025) – facilitated by teacher aides, outside of the regular maths programme.</p>
TEACHING AND LEARNING GOAL - NEXT STEPS		
Implement the new English and Mathematics Curriculum.		

Teachers to participate in PLD for Structured Literacy (Yr 0-3 - Little Learners Love Literacy, Yr 4-6 – The Code) and implement programmes accordingly.

Teachers to participate in PLD for Maths, No Problem and implement the programme accordingly from the beginning of term 1.

Purchase the relevant equipment for the implementation of the Maths, No Problem resource.

Purchase the relevant resources for the implementation of the structured literacy programmes across the school.

To implement the Stella Maris Learner Capabilities in 2025. Unpacked by teachers and students in classroom programmes, promoted through common visuals in all classrooms, certificates in assemblies.

Stella Maris Inquiry Framework to be implemented in 2025. Unpacked by teachers and students in classroom programmes, promoted through common visuals in all classrooms.

To establish connection with Mana Whenua through Te Herenga Waka o Orewa and Te Kamaka Marae (Hato Petera, Northcote).



REFLECTION ON 2024 ANNUAL IMPLEMENTATION PLAN FOR COMMUNITY GOAL

STRATEGIC GOAL: COMMUNITY	To build and enhance relationships in a safe and inclusive environment within our school, parish and the wider community.		
ANNUAL TARGET/GOAL:	To streamline the way we communicate with our community to ensure our methods are impactful, timely and relevant		
WHAT DO WE EXPECT TO SEE BY THE END OF THE YEAR? <ol style="list-style-type: none">1. Feedback to the whanau and stakeholders the outcomes of the survey and how that will inform our future communication channels.2. To have clear guidelines of the purpose of each communication channel.3. To have clear guidelines of what and when we are communicating.4. Communication channels reflect the needs of the community.5. School website will be reviewed and updated.			
ACTIONS	WHO IS RESPONSIBLE?	HOW WILL WE MEASURE SUCCESS?	WHAT WE ACHIEVED
Create a list of current forms of communication at different levels throughout the school – Office, Class, SLT, Board, PTFA, Parish	SLT Staff, Board, PTFA	List of forms of communication and reasons for communication. This list is used for the consultation with community – staff and whānau	Communication survey was carried out in November. Results will be used to inform changes to communication processes in school. The reason this goal was not completed came down to time availability and the huge emphasis on the RE and Teaching and Learning goals with the new curriculum.
Consultation with whānau: <ul style="list-style-type: none">• What they need and want to know?• What are their preferred	SLT Families	Analysis of responses/results of survey and consultation	

methods of communication?			
Analyse the results of the survey to establish pros and cons of each communication form	Sub committee of main stakeholders - staff, board and PTFA	Available analytics for existing communication forms	
Make recommendations based on the findings	Sub committee of main stakeholders - staff, board and PTFA	Communication matrix - showing how and why each communication channel will be used	
Review and update school website	Sub committee of main stakeholders - staff, board and PTFA	Updated website is active and used by community. Information on website is up to date.	
Implement changes as appropriate for start of 2025 or earlier	Staff Board PTFA	Conduct another survey after 6 months Revisit analytics	
COMMUNITY GOAL - NEXT STEPS			
To complete the analysis of the data from the communication survey.			
Develop a plan for streamlined communication with the community.			
Get new website completed and up and running.			



REFLECTION ON 2024 ANNUAL IMPLEMENTATION PLAN FOR HAUORA - WELL BEING GOAL

STRATEGIC GOAL: HAUORA/WELL BEING	To foster the hauora of all members of our school community, so that they feel included, valued and respected, and a sense of belonging in a safe emotional and physical environment.		
ANNUAL TARGET/GOAL:	Students will be supported to understand the importance of caring for themselves and others; they will be able to communicate their needs, ask for and accept help. Through our Marian Values students will demonstrate an understanding and empathy for others, valuing and celebrating diversity.		
WHAT DO WE EXPECT TO SEE BY THE END OF THE YEAR? <div>1. Consultation with akonga around inclusion, respect, being valued and belonging. 2. Analysis of data and see how they align with Marian Values. 3. Action plan in place to address identified areas of need 4. Akonga developing the capability to communicate effectively, and use strategies to support their hauora.</div>			
ACTIONS	WHO IS RESPONSIBLE ?	HOW WILL WE MEASURE SUCCESS?	WHAT WE ACHIEVED
Carry out a survey with staff and students to understand their experiences being valued, respected and included. (either create own survey or use NZCER wellbeing survey)	All staff	Student and staff voice through well being survey. Analysis of survey results will provide information for developing an action plan.	We have investigated the implementation of the NZCER Well Being survey for students and will implement this early in 2025.

Analyse results of well being survey to interpret baseline data in order to identify areas for focus and adapting	SLT Team Leaders Teaching staff	Discussion of findings with staff and students. Analysis of survey identifies areas for focus and to be adapted.	
Develop an action plan to address needs and raise capabilities of kaiako to support students	Staff SLT and staff SENCo	Teachers using strategies in their classes to address the needs of akonga PLD is undertaken throughout the year to support kaiako to build capabilities of akonga	Teachers discuss target students, including those with health and behaviour needs, and share strategies in team meetings. Teachers seek support from SENCo and use strategies from RTLB and other support agencies. Pause, Breathe, Smile mindfulness strategies are used in class. Morning prayer routines allow children to share their concerns and worries.
Implement class programmes to support needs of akonga <ul style="list-style-type: none"> • Pause, Breathe, Smile • Growth Mindset • Positive Puberty 	Teaching staff Teacher aides	Students are using Pause, Breathe, Smile strategies. Students are demonstrating a Growth Mindset. Positive shift from baseline behaviour.	Some Pause, Breathe, Smile strategies and activities continue to be used by staff and students. Teachers are promoting Growth Mindset in their classrooms.
Reinforce learning around Hauora through certificates, recognition within classes, Charism awards, peer recognition	Teachers Akonga	Re-survey akonga in term 3 and compare results. Action plan adjusted to address	The revised Marian Values are well embedded throughout the school – in the classroom, assemblies, in the playground and within our behaviour management. The Marian Values are reflected in certificates and Charism

		results of survey and any shift in needs.	<p>awards in assemblies.</p> <p>We have reinstated the Marian Values on the steps at the front entrance of the school.</p> <p>We have promoted the Marian Values regularly in the school newsletter.</p>
HAUORA – WELL BEING GOAL - NEXT STEPS			
<p>Carry out NZCER student well being survey and analyse results.</p> <p>Use results to address any concerns that are raised.</p>			